



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
REAL PROPERTY TAX ADMINISTRATION
941 NORTH CAPITOL STREET, N.E.
WASHINGTON, D.C. 20002

EXEMPT PROPERTY USE REPORT (FORM FP 161)

Square: _____

Lot: _____

Parcel: _____

Calendar Year: _____

Please complete the following Exempt Property Use Report using the enclosed instructions.

1. Name and mailing address of exempt institution or organization:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

2. Location of property (premise address):

3. Type of institution or organization (e.g. religious, educational, charitable, etc.):

4. State, in detail, how the exempt property, identified by the square and lot or parcel and lot, was used during the calendar year indicated above. Include both buildings and grounds:

5. Was any building, structure, or grounds, or any portion thereof used by the institution or organization, or the occupant thereof, to secure direct, indirect, or in-kind rent or income during the year?
- ☐ Yes
- ☐ No

5a. If yes, give details. Please refer to enclosed instructions, numbers 7 and 8.

State the square footage of the space provided, the period of time the space was used to secure rent or income, and the amount of rent.

6. Since last year, has the use of any building or grounds, or any portion thereof, changed?
- ☐ Yes
- ☐ No

6a. If yes, give details.

7. Were any buildings or structures added, altered, or removed during the year?

- ☐ Yes
☐ No

7a. If yes, give details.

AFFIDAVIT

I, _____, being first duly sworn, say that I am
(NAME)
_____ of the above-named institution or organization,
(TITLE)

I have read the foregoing report, prepared by _____,
(NAME)

I am familiar with the statements contained therein, and the statements made are true to the best of my knowledge, information, and belief.

Signature _____
Daytime Phone No. _____

Subscribed and sworn to before me this _____ day of _____, 20 ____

Notary Public _____
My Commission Expires _____

INSTRUCTIONS FOR FILING EXEMPT PROPERTY USE REPORT (FP 161)

Pursuant to D.C. Official Code § 47-1007, each owner of real property that is exempt from taxation under the provisions of subsections (4) to (20) of D.C. Official Code § 47-1002 must submit to the Office of Tax and Revenue an "Exempt Property Use Report" (Form FP 161) on or before **April 1st** of each year.

The report must state, under oath, the purpose(s) for which the exempt property has been used during the preceding calendar year (January 1st through December 31st). Provided a request for extension has been submitted in writing prior to April 1st, the Deputy Chief Financial Officer may extend the filing deadline for a period not to exceed thirty (30) days.

If the report is not filed by the deadline (including any extensions granted by the Deputy Chief Financial Officer), the property shall immediately be assessed and taxed until the report is filed. In addition, a \$250 late penalty will be assessed.

Instructions for Filing

1. *You must file this form on or before **April 1st** unless you request an extension. Your request for an extension must be in writing and approved by the Office of Tax and Revenue before the April 1st deadline. An extension cannot exceed thirty (30) days.*
2. You must sign this form under oath before a notary public.
3. All questions must be answered fully. If you need additional space, use plain white paper of the same size and attach it to the report.
4. Please file a separate report for each tax lot. **Do not combine tax lots on this form.**
5. This report (Form FP 161) must be used only by those whose property has been approved for exemption by the Office of Tax and Revenue.
6. If you do not already have an approved exemption, do not use this form. To apply for an exemption from real property tax, please complete the "Application for Exemption from DC Real Property Tax" (Form FP 300).
7. D.C. Official Code § 47-1005 (a) states that "[i]f a building (or a portion thereof) or grounds [that is] exempt from real property taxation under § 47-1002 is used to secure rent or income for an activity other than that for which the exemption was granted, the building (or portion thereof) or grounds shall be assessed and taxed, unless otherwise prohibited by law."
8. If you answered "yes" to question number 5, you must clearly state the amount and source of rent or income. Please supply a detailed explanation for which the exemption was granted.